

Unformatted State Record

11/16/2005

North Dakota uses the Unformatted State Record for capturing Schedules ND-1NR, ND-1CR, ND-1FA, and Form 400-UT, and a duplicate of the federal filing information. The federal filing information includes federal Form 1040, 1040A, or 1040EZ, all additional federal forms and schedules, and withholding documents W-2s, W-2Gs and 1099s. Each unformatted record consists of one page. Up to nine pages can be used for nine unformatted records.

Each of the unformatted records consists of 52 positions of header data, up to 4,800 characters comprising tax documents (60 lines with 80 characters each), plus a record terminus for a maximum of 4,853 positions. The return is not eligible for electronic filing if the required data requires more space than will fit in the 9 unformatted records.

The Department will:

1. Require the complete federal return, 1040, 1040A (page 1 and 2) or 1040EZ be imbedded in the second occurrence of the federal unformatted records (including header). This is for State-only filings also.
2. Specify that all data in unformatted records be in variable format and that the federal field numbers defined by the IRS be used in the imbedded data.
3. Require that if more than one unformatted record is used, that imbedded federal forms are not split between records.
4. Store the data in the same method as the IRS, with the data being preceded by the field number. The federal data should be identical to the IRS data with the exception of four characters. The characters and their substitutions are listed below:

<u>IRS Character</u>	<u>Substitution Character</u>
*****	!!!!
[{
]	}
#	\$

North Dakota requires the forms within the Unformatted Record(s) to follow this sequence:

1. Schedule ND-1CR;
2. Schedule ND-1NR;
3. Schedule ND-1FA;
4. Form 400-UT;
5. Form 1040 (or 1040A, or 1040EZ) page 1;
6. Form 1040 (or 1040A) page 2;
7. Forms W-2;
8. Forms W-2G;
9. Forms 1099;
10. Federal schedules, and
11. Any additional federal forms transmitted to the IRS.

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**2005 North Dakota ND-1CR
Unformatted Record Layout**

2005 North Dakota ND-1CR Unformatted Record Layout				
Field ID	Length		Identification	Data Type & Description
	4		Byte Count	Required nnnn; variable format only (4853 maximum)
	4		Start of Record Sentinel	Value "*****"
000		6	Record ID Type	AN - Value "STbbbb"
		6	Form number	AN - Value "ND1CRb"
		5	Page Number	AN - Value "PG01b"
		9	Primary Social Security Number	N
		1	Filler	Blank
		7	Form/Schedule Number	N - Value "0000001" to "0000020"
Data Section				
010		49	Name of taxpayer	AN
015		9	Primary SSN	N
020		2	Name of state credit is claimed for	A Enter abbreviation of the state (i.e. MN for Minnesota)
025		12	Fed AGI from ND-1, Line D	N Line 1a, ND-1CR
030		12	Amount from Line 1a that has its source from another state	N Line 1b, ND-1CR
035		12	Income earned as a ND resident	N Line 1c, ND-1CR
040		12	Applicable federal AGI amount	N Line 2, ND-1CR
045		3	Percentage	N Line 3, ND-1CR (enter 55% as 055)
050		12	North Dakota income tax	N Line 4, ND-1CR
055		12	Multiply Line 4 by Line 3	N Line 5, ND-1CR
060		12	Income tax from other state	N Line 6, ND-1CR
065		12	Smaller amount of Line 5 or Line 6	N Line 7, ND-1CR
070		12	Federal AGI subject to tax by other state	N Line 8, ND-1CR
075		3	Percentage	N Line 9, ND-1CR (enter 55% as 055)
080		12	Multiply line 6 by line 9	N Line 10, ND-1CR
085		12	Credit	N Line 11, ND-1CR
	1		Record Terminus	Value "#"
NOTE				
1. There will either be an amount on Line 7 or on Lines 8-11, not both.				
Online filers: If there is a ND-1CR present, the taxpayer <u>must</u> submit a copy of the other state's return with their ND-10F				

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2005 North Dakota ND-1NR				
Unformatted Record Layout				
Field ID	Length		Identification	Data Type & Description
	4		Byte count	Required nnnn; variable format only (4853 maximum)
	4		Start of Record Sentinel	Value "*****"
000		6	Record ID	Value "STbbbb"
		6	Form number	Value "ND1NRb"
		5	Page Number	Value "PG01b"
		9	Primary Social Security Number	N
		1	Filler	Blank
		7	Form/Schedule Number	N – Value "0000001"
Data Section				
010		49	Primary name	AN
015		9	Primary SSN	N
020		1	Primary Taxpayer's Residency Status	N - Required Entry - Values are:
				1 = Full-year resident
				2 = Full-year nonresident
				3 = Part-year resident
025		2	Other state in which you were a Full-year nonresident or Part-year resident.	A Enter abbreviation of the state (i.e. MN for Minnesota)
030		8	Beginning date of ND residency	N Date format MMDDYYYY. Only enter if Field 020 is marked "3"
035		8	Ending date of ND residency	N Date format MMDDYYYY. Only enter if Field 020 is marked "3"
040		49	Spouse's name	AN
045		9	Spouse's SSN	N
050		1	Spouse's Residency Status	N - Required Entry - Values are:
				1 = Full-year resident
				2 = Full-year nonresident
				3 = Part-year resident
055		2	Other state in which you were a Full-year nonresident or Part-year resident.	A Enter abbreviation of the state (i.e. MN for Minnesota)
060		8	Beginning date of ND residency	N Date format MMDDYYYY. Only enter if Field 050 is marked "3"
065		8	Ending date of ND residency	N Date format MMDDYYYY. Only enter if Field 050 is marked "3"
070		12	Federal Wages, salaries, etc.	N Line 1, Column A
075		12	Federal Interest and dividend income	N Line 2, Column A
080		12	Federal Business income or loss	N Line 3, Column A
085		12	Federal Capital gain or loss	N Line 4, Column A
090		12	Federal IRA distributions, pension and annuities	N Line 5, Column A
095		12	Federal Income from rents, royalties, etc.	N Line 6, Column A
100		12	Federal Farm income or loss	N Line 7, Column A
105		12	Federal Other income	N Line 8, Column A
110		12	Federal Total Income	N Line 9, Column A
115		12	Federal Education expenses	N Line 10, Column A
120		12	Federal Moving expenses	N Line 11, Column A
125		12	Federal Self-employed deductions	N Line 12, Column A
130		12	Federal IRA deduction	N Line 13, Column A
135		12	Federal Other deductions	N Line 14, Column A
140		12	Federal U.S. obligation interest and SCRA adjustment	N Line 15, Column A
145		12	N.D. Wages, salaries, etc.	N Line 1, Column B

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150		12	N.D. Taxable interest and dividend income	N Line 2, Column B
155		12	N.D. Business income or loss	N Line 3, Column B
160		12	N.D. Capital gain or loss	N Line 4, Column B
165		12	N.D. IRA distributions, pension and annuities	N Line 5, Column B
170		12	N.D. Income from rents, royalties, etc.	N Line 6, Column B
175		12	N.D. Farm income or loss	N Line 7, Column B
180		12	N.D. Other income	N Line 8, Column B
185		12	N.D. Total North Dakota income	N Line 9, Column B
190		12	N.D. Education expenses	N Line 10, Column B
195		12	N.D. Moving expenses	N Line 11, Column B
200		12	N.D. Self-employed deductions	N Line 12, Column B
205		12	N.D. IRA deduction	N Line 13, Column B
210		12	N.D. Other deductions	N Line 14, Column B
215		12	N.D. source income	N Line 16
220		12	Modified Federal AGI	N Line 17
225		3	ND income ratio (enter 55% as 055)	N Line 18
230		12	ND income tax from ND-1, line 16	N Line 19
235		12	Tax (Enter this amount on ND-1, Line 17	N Line 20
	1		Record Terminus	Value "#"

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2005 North Dakota ND-1FA				
Unformatted Record Layout				
Field ID	Length		Identification	Data Type & Description
	4		Byte count	Required nnnn; variable format only (4853 maximum)
	4		Start of Record Sentinel	Value "*****"
000		6	Record ID	Value "STbbbb"
		6	Form number	Value "ND1FAb"
		5	Page Number	Value "PG01b"
		9	Primary Social Security Number	N
		1	Filler	Blank
		7	Form/Schedule Number	N – Value "0000001"
Data Section				
010		49	Primary name	AN
015		9	Primary SSN	N
020		12	ND Taxable Income	N Line 1
025		12	Elected farm income	N Line 2
030		12	Subtract Line 2 from Line 1	N Line 3
035		12	ND Tax on Line 3	N Line 4
040		12	Applicable amount for 2002 income	N Line 5
045		12	Divide amount on Line 2 by 3.0	N Line 6
050		12	Add Lines 5 & 6	N Line 7 If less than zero, enter zero
055		12	Tax for amount on Line 7 using 2002 ND-1/ND-2 tables	N Line 8
060		12	Applicable amount for 2003 income	N Line 9
065		12	Divide amount on Line 2 by 3.0	N Line 10
070		12	Add Lines 9 & 10	N Line 11 If less than zero, enter negative number
075		12	Tax for amount on Line 11 using 2003 ND-1/ND-2 tables	N Line 12
080		12	Applicable amount for 2004 income	N Line 13
085		12	Divide amount on Line 2 by 3.0	N Line 14
090		12	Add lines 13 & 14	N Line 15
095		12	Tax for amount on Line 15 using the 2004 ND-1/ND-2 tax tables.	N Line 16
100		12	Add lines 4, 8, 12 and 16.	N Line 17
105		12	Amount from Line 17	N Line 18
110		12	Enter 2002 tax, if applicable	N Line 19
115		12	Enter 2003 tax, if applicable	N Line 20
120		12	Enter 2004 tax, if applicable	N Line 21
125		12	Add lines 19, 20 and 21	N Line 22
130		12	Subtract Line 22 from 18	N Line 23
	1		Record Terminus	Value "#"

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2005 North Dakota 400-UT				
Unformatted Record Layout				
Field ID	Length		Identification	Data Type & Description
	4		Byte count	Required nnnn; variable format only (4853 maximum)
	4		Start of Record Sentinel	Value "*****"
0		6	Record ID	Value "STbbbb"
		6	Form number	Value "400UTb"
		5	Page Number	Value "PG01b"
		9	Primary Social Security Number	N
		1	Filler	Blank
		7	Form/Schedule Number	N – Value "0000001"
Data Section				
010		49	Primary name	AN
015		9	Primary SSN	N
020		1	Exception to regular computation of underpayment	A – "A, B, C, or D"
025		12	2005 Net tax liability	N Line 1
030		12	Multiply Line 1 by 90%	N Line 2
035		12	Withholding for 2005	N Line 3
040		12	Subtract Line 3 from Line 1.	N Line 4
045		12	2004 Net tax liability	N Line 5
050		12	Smaller of Line 2 or Line 5	N Line 6
055		12	25% of Line 6	N Line 7, 1st Qtr column
060		12	Estimated tax paid & tax withheld in 1st Qtr	N Line 8, 1st Qtr column
065		12	Total paid for 1st Qtr	N Line 10, 1st Qtr column
070		12	Overpayment for 1st Qtr	N Line 12, 1st Qtr column
075		12	Overpayment carryover	N Line 13, 1st Qtr column
080		12	Underpayment from 1st Qtr	N Line 15, 1st Qtr column
085		8	Date of payment	N Line 16a, 1st Qtr column (mmdyyy)
090		3	Number of days from the payment due date to the date on Line 16a	N Line 16b, 1st Qtr column
095		4	Divide line 16b by 365	N Line 16c, 1st Qtr column, round to 3 decimal places. Report 55% as 0550.
100		4	Calculate the interest rate for the quarter	N Line 16d, 1st Qtr column, round to 3 decimal places. Report 55% as 0550.
105		12	Interest for quarter	N Line 16e, 1st Qtr column
110		12	25% of Line 6	N Line 7, 2nd Qtr column
115		12	Estimated tax paid & tax withheld in 2nd Qtr	N Line 8, 2nd Qtr column
120		12	Amount from Line 13 of 1st qtr column, if any	N Line 9, 2nd Qtr column
125		12	Total paid.	N Line 10, 2nd Qtr column
130		12	Underpayment from 1st Qtr column, if any	N Line 11, 2nd Qtr column
135		12	Overpayment	N Line 12, 2nd Qtr column
140		12	Overpayment carryover	N Line 13, 2nd Qtr column
145		12	Underpayment carryover	N Line 14, 2nd Qtr column
150		12	Underpayment	N Line 15, 2nd Qtr column
155		8	Date of payment	N Line 16a, 2nd Qtr column (mmdyyy)
160		3	Number of days from the payment due date to the date on Line 16a	N Line 16b, 2nd Qtr column
165		4	Divide line 16b by 365	N Line 16c, 2nd Qtr column, round to 3 decimal places. Report 55% as 0550.
170		4	Calculate the interest rate for the quarter	N Line 16d, 2nd Qtr column, round to 3 decimal places. Report 55% as 0550.
175		12	Interest for quarter	N Line 16e, 2nd Qtr column

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180		12	25% of Line 6	N Line 7, 3rd Qtr column
185		12	Estimated tax paid & tax withheld in 3rd Qtr	N Line 8, 3rd Qtr column
190		12	Amount from Line 13 of 2nd Qtr column, if any	N Line 9, 3rd Qtr column
195		12	Total paid.	N Line 10, 3rd Qtr column
200		12	Underpayment from 2nd Qtr column, if any	N Line 11, 3rd Qtr column
205		12	Overpayment	N Line 12, 3rd Qtr column
210		12	Overpayment carryover	N Line 13, 3rd Qtr column
215		12	Underpayment carryover	N Line 14, 3rd Qtr column
220		12	Underpayment	N Line 15, 3rd Qtr column
225		8	Date of payment	N Line 16a, 3rd Qtr column (mmddyyyy)
230		3	Number of days from the payment due date to the date on Line 16a	N Line 16b, 3rd Qtr column
235		4	Divide line 16b by 365	N Line 16c, 3rd Qtr column, round to 3 decimal places. Report 55% as 0550.
240		4	Calculate the interest rate for the quarter	N Line 16d, 3rd Qtr column, round to 3 decimal places. Report 55% as 0550.
245		12	Interest for quarter	N Line 16e, 3rd Qtr column
250		12	25% of Line 6	N Line 7, 4th Qtr column
255		12	Estimated tax paid & tax withheld in 4th Qtr	N Line 8, 4th Qtr column
260		12	Amount from Line 13 of 3rd qtr column, if any	N Line 9, 4th Qtr column
265		12	Total paid.	N Line 10, 4th Qtr column
270		12	Underpayment	N Line 15, 4th Qtr column
275		8	Date of payment	N Line 16a, 4th Qtr column (mmddyyyy)
280		3	Number of days from the payment due date to the date on Line 16a	N Line 16b, 4th Qtr column
285		4	Divide line 16b by 365	N Line 16c, 4th Qtr column, round to 3 decimal places. Report 55% as 0550.
290		4	Calculate the interest rate for the quarter	N Line 16d, 4th Qtr column, round to 3 decimal places. Report 55% as 0550.
295		12	Interest for quarter	N Line 16e, 4th Qtr column
300		12	Total interest	N Line 17
	1		Record Terminus	Value "#"

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2005 North Dakota

Unformatted Record Layout – Federal return

Field ID	Length		Identification	Data Type & Description
	4		Byte Count	Required "nnnn"; variable format only (4853 maximum)
	4		Start of Record Sentinel	Value "*****"
000		6	Record ID Type	Value "STbbbb"
001		6	Form number	Value "0002bb"
002		5	Page number	Value "PG01b"
003		9	Primary SSN	N
004		1	Filler	Blank
005		7	Form/Schedule number	N – Value "0000001" to "0000025"
Data Section				
050	80		Form data (line 1)	AN
055	80		Form data (line 2)	AN
Through				
345	80		Form data (line 60)	AN
	1		Record Terminus	Value "#"